

105TH CONGRESS
1ST SESSION

H. R. 2736

To amend the Omnibus Taxpayer Bill of Rights to clarify that quotas and goals shall not be used as a basis for evaluating Internal Revenue Service employees.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 24, 1997

Mr. GIBBONS introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Omnibus Taxpayer Bill of Rights to clarify that quotas and goals shall not be used as a basis for evaluating Internal Revenue Service employees.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Taxpayer Protection
5 Act of 1997”.

1 **SEC. 2. CLARIFICATION OF PROHIBITION ON USE OF**
2 **QUOTAS AND GOALS IN EVALUATING INTER-**
3 **NAL REVENUE SERVICE EMPLOYEES.**

4 (a) IN GENERAL.—Subsection (a) of section 6231 of
5 the Omnibus Taxpayer Bill of Rights (Public Law 100–
6 647, 26 U.S.C. 7803 note) is amended to read as follows:

7 “(a) IN GENERAL.—The Internal Revenue Service
8 shall not use records of tax examination or enforcement
9 results—

10 “(1) to evaluate any employee of the Internal
11 Revenue Service, or

12 “(2) to impose or suggest production quotas or
13 goals for any such employee.”

14 (b) CONFORMING AMENDMENT.—Section 6231 of the
15 Omnibus Taxpayer Bill of Rights is amended by striking
16 subsection (b).

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall take effect on the date of the enactment
19 of this Act.

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